

# **BUDGET DEVELOPMENT MANUAL**

**State of Idaho  
FY 2010**

**Prepared in accordance with Chapter 35, Title 67, *Idaho Code*  
by  
Executive Office of the Governor  
Division of Financial Management  
700 W. State St.  
334-3900**

**In cooperation with  
the Legislative Services Office – Budget and Policy Analysis  
Capitol Annex, 514 West Jefferson Street  
334-3531**

## ■ TABLE OF CONTENTS ■

<b>HIGHLIGHTS .....</b>	1
<b>PREFACE.....</b>	3
<b>BUDGET DEVELOPMENT PROCESS.....</b>	4
Program Development .....	5
Program Decision Units .....	7
<b>BUDGET SUBMISSION.....</b>	8
Budget Form Sequence .....	11
<b>BUDGET COST GUIDELINES .....</b>	12
Personnel Costs .....	12
Operating Expenditures.....	14
Capital Outlay .....	14
Trustee/Benefit Payments .....	15
Employee Benefit Rates.....	15
Workers Compensation Rates.....	16
<b>INSTRUCTIONS</b>	
B-2 Agency Summary and Certification .....	18
Organizational Chart.....	18
B-4 Operating and Medical Inflation Calculation.....	18
B-6 Wage and Salary Reconciliation .....	20
B-7 Replacement Operating & Capital Outlay Summary .....	26
B-8 Program Request by Decision Unit .....	29
B-8.1 Request by Decision Unit .....	38
B-11 Agency Receipts .....	38
B-12 Analysis of Funds .....	39
<b>CAPITAL BUDGET REQUEST .....</b>	40

### **SAMPLE BUDGET**

- Appendix A:** *DFM/LSO FY 2010 Agency/Function/Activity Structure*  
**Appendix B:** *Standardized Decision Unit Category Numbering System*  
**Appendix C:** *Glossary of Commonly Used Terms*  
**Appendix D:** *Schedule H - Hourly Salary Schedule*  
**Appendix E:** *STARS sub-object codes for B-7*

For information on DFM analyst assignments, please see

<http://dfm.idaho.gov/BBStaffAssignments.html>

For LSO analyst assignments, please see

<http://legislature.idaho.gov/budget/staff.htm>